

ICR ATTACHMENT G

State Government and EPA Labor Wage Formulas

STATE GOVERNMENT LABOR COSTS *

Labor Category	Formula	Managerial	Technical	Clerical
Unloaded Hourly Rate	= W	\$33.29	\$23.02	\$15.75
Benefits Percentage	Lb = B/W	43%	43%	43%
Benefits per hour	B = W*Lb	\$14.31	\$9.90	\$6.77
Loaded Hourly Rate	Wb = W+B = W(1+Lb)	\$47.60	\$32.92	\$22.52
Overhead Percentage	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$23.80	\$16.46	\$11.26
Fully Loaded Hourly Rate	Wf = Wb + OH = W + B + OH	\$71.41	\$49.38	\$33.78

1. Data Source: http://www.bls.gov/oes/current/naics4_999200.htm
Management: 11-0000, Management Occupations
Technical: 19-0000, Life Physical, and Social Science Occupations
Clerical: 43-0000, Office and Administrative Support Occupations
2. Fringe benefits/wage per hour.
3. U.S. Environmental Protection Agency, *EPA Air Pollution Control Cost Manual, Sixth Edition*, EPA-452-02-001, January 2002, pg. 2-34. The loading for indirect costs is within the range of 20-70% of the loaded labor rate (wage + benefits) suggested in EPA guidance.

* US Department of Labor Statistics May 2003.

EPA LABOR COSTS *

Labor Category	Formula	Managerial	Technical	Clerical
Unloaded Hourly Rate	= W	\$49.39	\$30.93	\$21.99
Benefits Percentage	Lb = B/W	43%	43%	43%
Benefits per hour	B = W*Lb	\$18.66	\$13.30	\$9.46
Loaded Hourly Rate	Wb = W+B = W(1+Lb)	\$62.05	\$44.23	\$31.45
Overhead Percentage	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$31.02	\$22.11	\$15.72
Fully Loaded Hourly Rate	Wf = Wb + OH = W + B + OH	\$93.07	\$66.34	\$47.17

1. Data Source: http://www.bls.gov/oes/current/naics4_999100.htm
Management: 11-0000, Management Occupations
Technical: 19-0000, Life Physical, and Social Science Occupations
Clerical: 43-0000, Office and Administrative Support Occupations
2. Fringe benefits/wage per hour.
3. U.S. Environmental Protection Agency, *EPA Air Pollution Control Cost Manual, Sixth Edition*, EPA-452-02-001, January 2002, pg. 2-34. The loading for indirect costs is within the range of 20-70% of the loaded labor rate (wage + benefits) suggested in EPA guidance.

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